

Panaji, 21st September, 2011 (Bhadra 30, 1933)

SERIES II No. 24

OFFICIAL GAZETTE

GOVERNMENT OF GOA



PUBLISHED BY AUTHORITY

EXTRAORDINARY

No. 2

GOVERNMENT OF GOA

Department of Finance

Revenue & Expenditure Division

Office of the Commissioner of Commercial Taxes

Notification

No. CCT/12-2/11-12/3

Read: (1) Notification No. CCT/12-2/10-11/15 dated 29-3-2011 published in the Extraordinary Official Gazette No. 4, Series I No. 52 dated 30-3-2011.

Whereas, sub-section (3) of section 29 of the Goa Value Added Tax Act, 2005 (hereinafter referred to as the "said Act"), *inter alia*, provides that no assessment under that section for any year shall be made after a period of two years from the end of the year to which the return under section 24 is submitted by a dealer.

And whereas, the third proviso to sub-section (3) of section 29 of the said Act provides that the Commissioner may, if it is considered necessary by him so to do, by notification published in the Official Gazette, extend the period specified in that sub-section by a further period not exceeding one year.

And whereas, in exercise of the power conferred by the third proviso to sub-section (3) of section 29 of the said Act, the Commissioner extended the time limit, for completion of assessment for the year 2008-09, by six months i.e. till 30-9-2011 vide the Notification read at serial No. (1) above.

And whereas, considering the fact that many officers/officials of this Department have been deputed on Election related duties and the staffing position, I am satisfied that there is a genuine need to extend the period, for completion of targeted number of assessments for the year 2008-09, beyond 30-9-2011.

I, therefore, in exercise of the powers conferred by the third proviso to sub-section (3) of section 29 of the said Act, hereby extend the period for completion of assessments of the financial year 2008-2009 by another six months beyond 30th September, 2011. All assessments for the year 2008-09 shall, therefore, accordingly be completed on or before 31st March, 2012.

S. G. Korgaonkar, Commissioner of Commercial Taxes.

Panaji, 21st September, 2011.

www.goaprintingpress.gov.in

Published and Printed by the Director, Printing & Stationery,
Government Printing Press,
Mahatma Gandhi Road, Panaji-Goa 403 001.

PRICE—Rs. 1.00